FOR MYSORE STATE

Revenue (1953) Department.

MS SERIES.

G.O. NO. 1768

closed
Le
26/8/53
Supdt.

Dated 24.6.53.

[Despatch Abstract.]

Jagir — ... G.S.T. Act, 1956 - Sri K. Padmanabhan.
Formerly Sub Tr. Offr, Mangalore - Payment
Arrears refused towards G.S.T. Dept in 1965-
in 1966 - Write off - Orders
Recovery -
waived

ASSISTANT SECRETARY TO GOVERNMENT
27 MAY 1953

REVENUE DEPARTMENT
Subject

Tax - Madras General Sales Tax Act 1939 - Public Servant - Sri K. Padmanabhaya - Formerly Sub Treasury Officer - Mangalore - Payment of Rs.488-6-1 on a bogus refund voucher of Commercial Taxes Department in April 1949 - Recovery - Reduced in appeal - Balance of loss - Write off - Orders - Requested.

Station: Madras Ref.A.9477/52 Dated 20-5-1953

From

Sri D.Balasundaram, IAS, Secretary, Board of Revenue, CT.
Sri V.N.Kudva, ICS, Commissioner of Commercial Taxes.

Read: From the Government, Revenue Department, Memo No.41056 N/51-7 dated 11-8-52.
From Board (Land Revenue), B.P.Rt.7252 (C) d/28-10-52.
From the Collector, South Kanara, Ref.C.17443/52-6 (C) A1 dated 5-11-52.
From the Collector, D.O.No.A1.17443/52-10 (C) d/26-4-53.

REFERENCE:

Submitted to the Government.

2. Some unknown person prepared a refund voucher for Rs.488-6-1 in favour of fictitious person 'B.Narayana Rao', forged the signature of the Deputy Commercial Tax Officer, Sri H.Nagappa and cashed it at the Mangalore Sub Treasury on 12-4-48. The Taluk Head Accountant, Mangalore, paid wrongly on the bogus refund voucher of the Commercial Taxes Department without taking the precaution of obtaining the attestation of a known witness before making payment to a stranger. The Police has treated the case as undetectable. The Collector of South Kanara therefore ordered that the entire amount of Rs.488-6-1 should be recovered in 24 monthly instalments from the Taluk Head Accountant.

The Board (Land Revenue) considered on appeal that the punishment awarded by the Collector was excessive and hence it reduced the amount recoverable from the Taluk Head Accountant from -- Rs.488-6-1 to Rs.122-0-0. The net loss caused to the Government is now Rs.366-6-1 and there is no other way of realising the loss. In the circumstances the Board requests that the Government may be pleased to pass orders for writing off the sum of Rs.366-6-1 as irrecoverable.

for Secretary, CT.

To the Secretary to Government, Revenue Department.
Copy to the Secretary, Board of Revenue (Land Revenue)
Copy to the Collector, South Kanara.

kkr/20.5.

Copy of B.P.Rt.7252 (C) dated 28-10-1952 from the Board (Land Revenue

Sub: Padmanabhaiya, Sri K - (South Kanara) - Formerly Sub Treasury Officer, Mangalore - Payment of Rs.488-6-1 on a bogus refund voucher - Recovery - Appeal - Orders passed.

Read: From Sri K.Padmanabhaiya, appeal petition dated 23-6-52.
From the Collector of South Kanara, Ref.C.No.A1.17443/52 (C) dated 3-7-52.

RESOLUTION

Sri K.Padmanabhaiya, formerly Taluk Head Accountant, Mangalore, (South Kanara District), has preferred an appeal against the Collector's order R.Dis.No.12107/52 (C) dated 29-5-52 directing the recovery of Rs.488-6-1 being the amount wrongly paid on a bogus refund voucher of the Commercial Tax Department. The appeal is in time.

2. The Board has perused the connected records. The charge against the appellant is that he wrongly ordered the payment of Rs.488-6-1 on a bogus refund voucher relating to Commercial Tax Department without taking the common sense precaution of obtaining the attestation of a known witness before making the payment to a stranger. He Board agrees with the Collector's finding that the Taluk Head Accountant's negligence facilitated the fraud. But it considers that the punishment awarded is excessive. It directs that the Collector's order directing the recovery of the entire amount of Rs.488-6-1 be altered into one of recovery of Rs.122/- (Rupees one hundred and twenty two only). Subject to this modification the appeal is rejected.

Sd: A.F.Mascarenhas
Secretary.

To the Collector of South Kanara with Collector's R.Dis.12107/52 and D.Dis.12014/52 by Registered Post.
To Sri K.Padmanabhaiya through the Collector of South Kanara.

Copy of Ref.C.No.17443/52-6(C)A1 dated 5-11-1952 from the Collector of South Kanara, to the Secretary to the Board of Revenue (Land Revenue), Madras.

PUBLIC SERVANTS - Padmanabhaya, Sri K. - Formerly S.T.O. Mangalore - Payment of Rs.488-6-1 on a bogus refund voucher of C.T.Department in April 1948 - Recovery - Reduced in appeal - Balance of loss - Write off - Report submitted.

Ref: B.P.Rt.No.7252(c) dated 28-10-52.

In its Proceedings cited the Board was pleased to reduce the recovery of the loss caused to Government by the payment of bogus refund voucher of C.T.Department in April 1948 from Rs.488-6-1 to Rs.122-0-0. The reduced amount is being recovered. The net loss caused to the Government is Rs.366-6-1. I request that the Board may be pleased to sanction the write off of this balance.

Sd. xx
for Collector.

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contd.

Copy of D.O. No.A1.17443/52-10(c) dated 26-4-1953 from the Collector of South Kanara, to the Secretary, Board of Revenue (Land Revenue), Madras.

Dear Sri Krishnamurthi,

Sub; Public Servants - Padmanabhaya, Sri K. - Formerly S.T.O. Mangalore - Payment of Rs.488-6-1 on a bogus refund voucher of C.T.Department in April, 1948 - Recovery - Reduced in appeal - Balance of loss - Write off.

Ref: 1. B.P.Rt.No.7272/(C) d/28-10-1952.
2. This office Ref.A1.17443/52-6(c) d/5-11-52.
3. Reminders dated 8-1-53 and 17-2-53.
4. Mr. Ramakrishnan's D.O.No.A1.17443/52-C(C) d/20-3-53.

I shall be grateful if you will kindly let me know when I may expect the Board's orders in the above matter.

2. In this connection I invite your attention to Sri Ramakrishnan's D.O. dated 20-3-53 cited above. No reply has so far been received to the D.O.

Yours sincerely,
Sd. A.Mahalingam Chettiar.

(True copy)

for Secretary, CT.

Rev. Dept.

Read:
From the Bd. of Rev. Ref. A. 9477/52 dt 20.5.53

G.O. Rs. No. 1765 dt. 24. 6.53

In the circumstances reported the Govt. accept the recommendation of the Bd. of Rev. and direct that a sum of Rs 366-6-1 (Rupees three hundred and sixty-six and annas six and one pie only) ~~recoverable from the Ex Head Accountant, Mangalore Sub Treasury, S. Kanara Dt.~~ be written off as irrecoverable

To
The Bd. of Rev. (C.T)
~~The~~ A. G thro' Fin.
(with copy of Bd's reference on p/cy)

Rc. No: 4525-5 N/53, p/cy

A'on p/cy

L.P.T.O. for note

NRe:

Fin. u.o. for acceptance.

9.6.53.

9/6/53

9/6/53

10.6.53

P.J.
Fin

Finance (Accts) Rev. U.O. 48255 N/53-1
10.6.53.

The draft order may be accepted

10/6/53

10.6.53

Rev

ADDITIONAL DEPUTY SECRETARY TO GOVERNMENT
11 JUN 1953
4739/53
FINANCE DEPARTMENT

2. A.S. The file overleaf may please.

A.D.

23/6/53

23/6/53

4739/53.

18.6.53

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